

FYE 2009 Review - Balance Sheet

School District: Allen County
 Audit Firm Name: Goodman & Company, P.S.C.
 Date: 1/25/2010
 1st Audit Reviewer: Kem Delaney-Ellis
 2nd Audit Reviewer:

Date Generated: February 4, 2010 2:13:45 PM

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 1 (General) (10)						
Fund 1 - Total Assets	2,596,874.78	2,596,874.78	0.00	2,596,875.00	-0.22	
Fund 1 - Total Liabilities	111,563.73	111,563.73	0.00	111,563.00	0.73	
Fund 1 - Reserve for Enc. Prior Year – 8755	0.00	0.00	0.00	0.00	0.00	
Fund 1 - Reserve for Sick Leave – 8762	0.00	0.00	0.00	0.00	0.00	
Fund 1 - Reserved – 875X and 876X, not 8755 or 8762	121,256.62	121,256.62	0.00	0.00	121,256.62	
Fund 1 - Unreserved – 8770	2,364,054.43	2,364,054.43	0.00	2,485,312.00	-121,257.57	
Fund 1 - Fund Balance – Net	2,485,311.05	2,485,311.05	0.00	2,485,312.00	-0.95	
Fund 1 - Total Liabilities and Fund Balance	2,596,874.78	2,596,874.78	0.00	2,596,875.00	-0.22	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Other Sick Leave						
Fund 1 - Current Portion of Accumulated Sick Leave	0.00	0.00	0.00	0.00	0.00	
Fund 1 - Noncurrent Portion of Accumulated Sick Leave	0.00	0.00	0.00	0.00	0.00	
Fund 1 - Total Accumulated Sick Leave	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 2 (Special Revenue) (20)						
Fund 2 - Total Assets	238,970.67	238,970.67	0.00	238,971.00	-0.33	
Fund 2 - Total Liabilities	238,970.67	238,970.67	0.00	238,971.00	-0.33	
Fund 2 - Reserved Fund Balance	0.00	0.00	0.00	0.00	0.00	
Fund 2 - Unreserved Fund Balance	0.00	0.00	0.00	0.00	0.00	
Fund 2 - Fund Balance – Net	0.00	0.00	0.00	0.00	0.00	
Fund 2 - Total Liabilities and Fund Balance	238,970.67	238,970.67	0.00	238,971.00	-0.33	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 310 (Capital Outlay) (31)						
Fund 310 - Total Assets	0.00	0.00	0.00	0.00	0.00	
Fund 310 - Total Liabilities	0.00	0.00	0.00	0.00	0.00	
Fund 310 - Reserved Fund Balance	0.00	0.00	0.00	0.00	0.00	
Fund 310 - Unreserved Fund Balance	0.00	0.00	0.00	0.00	0.00	
Fund 310 - Fund Balance – Net	0.00	0.00	0.00	0.00	0.00	
Fund 310 - Total Liabilities and Fund Balance	0.00	0.00	0.00	0.00	0.00	

Office of District Support Services
 15th Floor Capital Plaza Tower
 500 Mero Street
 Frankfort, KY 40601



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	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 320 (Building) (32)						
Fund 320 - Total Assets	96,955.15	96,955.15	0.00	96,955.00	0.15	
Fund 320 - Total Liabilities	0.00	0.00	0.00	0.00	0.00	
Fund 320 - Reserved Fund Balance	86,750.30	86,750.30	0.00	96,955.00	-10,204.70	
Fund 320 - Unreserved Fund Balance	10,204.85	10,204.85	0.00	0.00	10,204.85	
Fund 320 - Fund Balance – Net	96,955.15	96,955.15	0.00	96,955.00	0.15	
Fund 320 - Total Liabilities and Fund Balance	96,955.15	96,955.15	0.00	96,955.00	0.15	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 360 (Construction) (36)						
Fund 360 - Total Assets	4,086,582.23	4,086,582.23	0.00	4,086,582.00	0.23	
Fund 360 - Total Liabilities	0.00	0.00	0.00	0.00	0.00	
Fund 360 - Reserved Fund Balance	2,105,477.97	2,105,477.97	0.00	4,086,582.00	-1,981,104.03	
Fund 360 - Unreserved Fund Balance	1,981,104.26	1,981,104.26	0.00	0.00	1,981,104.26	
Fund 360 - Fund Balance – Net	4,086,582.23	4,086,582.23	0.00	4,086,582.00	0.23	
Fund 360 - Total Liabilities and Fund Balance	4,086,582.23	4,086,582.23	0.00	4,086,582.00	0.23	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 400 (Debt Service) (40)						
Fund 400 - Total Assets	0.00	0.00	0.00	0.00	0.00	
Fund 400 - Total Liabilities	0.00	0.00	0.00	0.00	0.00	
Fund 400 - Reserved Fund Balance	0.00	0.00	0.00	0.00	0.00	
Fund 400 - Unreserved Fund Balance	0.00	0.00	0.00	0.00	0.00	
Fund 400 - Fund Balance – Net	0.00	0.00	0.00	0.00	0.00	
Fund 400 - Total Liabilities and Fund Balance	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 410 (Debt Service SFCC) (41)						
Fund 410 - Total Assets	0.00	0.00	0.00	0.00	0.00	
Fund 410 - Total Liabilities	0.00	0.00	0.00	0.00	0.00	
Fund 410 - Reserved Fund Balance	0.00	0.00	0.00	0.00	0.00	
Fund 410 - Unreserved Fund Balance	0.00	0.00	0.00	0.00	0.00	
Fund 410 - Fund Balance – Net	0.00	0.00	0.00	0.00	0.00	
Fund 410 - Total Liabilities and Fund Balance	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Governmental Funds						
Total Assets - Governmental Funds	7,019,382.83	7,019,382.83	0.00	7,019,383.00	-0.17	
Total Liabilities - Governmental Funds	350,534.40	350,534.40	0.00	350,534.00	0.40	
Reserved Fund Balance - Governmental Funds	2,313,484.89	2,313,484.89	0.00	4,183,537.00	-1,870,052.11	Classification Differences
Unreserved Fund Balance - Governmental Funds	4,355,363.54	4,355,363.54	0.00	2,485,312.00	1,870,051.54	
Fund Balance – Net - Governmental Funds	6,668,848.43	6,668,848.43	0.00	6,668,849.00	-0.57	
Total Liabilities and Fund Balance - Governmental Funds	7,019,382.83	7,019,382.83	0.00	7,019,383.00	-0.17	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 51 (Food Service) (51)						
Fund 51 - Total Current Assets	706,937.86	712,240.94	-5,303.08	712,241.00	-0.06	
Fund 51 - Total Non-current Assets	0.00	0.00	0.00	0.00	0.00	
Fund 51 - Total Assets	706,937.86	712,240.94	-5,303.08	712,241.00	-0.06	
Fund 51 - Total Liabilities	17,984.68	17,984.68	0.00	17,985.00	-0.32	
Fund 51 - Net Assets	688,953.18	694,256.26	-5,303.08	694,256.00	0.26	
Fund 51 - Total Liabilities and Net Assets	706,937.86	712,240.94	-5,303.08	712,241.00	-0.06	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 81 (Food Service) (81)						
Fund 81 - Total Current Assets	0.00	0.00	0.00	0.00	0.00	
Fund 81 - Total Non-current Assets	341,678.07	584,322.17	-242,644.10	584,322.00	0.17	
Fund 81 - Total Assets	341,678.07	584,322.17	-242,644.10	584,322.00	0.17	
Fund 81 - Total Liabilities	0.00	0.00	0.00	0.00	0.00	
Fund 81 - Net Assets	584,322.17	584,322.17	0.00	584,322.00	0.17	
Fund 81 - Total Liabilities and Net Assets	584,322.17	584,322.17	0.00	584,322.00	0.17	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Food Service (Funds 51 and 81 combined)						
Fund 51 and 81 - Total Current Assets	706,937.86	712,240.94	-5,303.08	712,241.00	-0.06	
Fund 51 and 81 - Total Non-current Assets	341,678.07	584,322.17	-242,644.10	584,322.00	0.17	
Fund 51 and 81 - Total Assets	1,048,615.93	1,296,563.11	-247,947.18	1,296,563.00	0.11	
Fund 51 and 81 - Total Liabilities	17,984.68	17,984.68	0.00	17,985.00	-0.32	
Fund 51 and 81 - Net Assets	1,030,631.25	1,278,578.43	-247,947.18	1,278,578.00	0.43	
Fund 51 and 81 - Total Liabilities and Net Assets	1,048,615.93	1,296,563.11	-247,947.18	1,296,563.00	0.11	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 52 (Day Care Operations) (52)						
Fund 52 - Total Current Assets	0.00	0.00	0.00	0.00	0.00	
Fund 52 - Total Non-current Assets	0.00	0.00	0.00	0.00	0.00	
Fund 52 - Total Assets	0.00	0.00	0.00	0.00	0.00	
Fund 52 - Total Liabilities	0.00	0.00	0.00	0.00	0.00	
Fund 52 - Net Assets	0.00	0.00	0.00	0.00	0.00	
Fund 52 - Total Liabilities and Net Assets	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 54 (Adult Education Operations) (54)						
Fund 54 - Total Current Assets	0.00	0.00	0.00	0.00	0.00	
Fund 54 - Total Non-current Assets	0.00	0.00	0.00	0.00	0.00	
Fund 54 - Total Assets	0.00	0.00	0.00	0.00	0.00	
Fund 54 - Total Liabilities	0.00	0.00	0.00	0.00	0.00	
Fund 54 - Net Assets	0.00	0.00	0.00	0.00	0.00	
Fund 54 - Total Liabilities and Net Assets	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 5X (Other Proprietary Operations) (5X)						
Fund 5X - Total Current Assets	0.00	0.00	0.00	0.00	0.00	
Fund 5X - Total Non-current Assets	0.00	0.00	0.00	0.00	0.00	
Fund 5X - Total Assets	0.00	0.00	0.00	0.00	0.00	
Fund 5X - Total Liabilities	0.00	0.00	0.00	0.00	0.00	
Fund 5X - Net Assets	0.00	0.00	0.00	0.00	0.00	
Fund 5X - Total Liabilities and Net Assets	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Proprietary Funds						
Total Current Assets - Proprietary Funds	706,937.86	712,240.94	-5,303.08	712,241.00	-0.06	
Total Non-current Assets - Proprietary Funds	341,678.07	584,322.17	-242,644.10	584,322.00	0.17	
Total Assets - Proprietary Funds	1,048,615.93	1,296,563.11	-247,947.18	1,296,563.00	0.11	
Total Liabilities - Proprietary Funds	17,984.68	17,984.68	0.00	17,985.00	-0.32	
Net Assets - Proprietary Funds	1,030,631.25	1,278,578.43	-247,947.18	1,278,578.00	0.43	
Total Liabilities and Net Assets - Proprietary Funds	1,048,615.93	1,296,563.11	-247,947.18	1,296,563.00	0.11	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 6X (Fiscal Agent Funds) (6X)						
Fund 6X - Total Assets	0.00	0.00	0.00	0.00	0.00	
Fund 6X - Total Liabilities	0.00	0.00	0.00	0.00	0.00	
Fund 6X - Reserved Fund Balance	0.00	0.00	0.00	0.00	0.00	
Fund 6X - Unreserved Fund Balance	0.00	0.00	0.00	0.00	0.00	
Fund 6X - Fund Balance – Net	0.00	0.00	0.00	0.00	0.00	
Fund 6X - Total Liabilities and Fund Balance	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 7XXX (Trust and Agency Funds) (7XXX)						
Fund 7XXX - Total Assets	0.00	0.00	0.00	396,246.00	-396,246.00	See page 19 of audit report
Fund 7XXX - Total Liabilities	0.00	0.00	0.00	396,246.00	-396,246.00	
Fund 7XXX - Reserved Fund Balance	0.00	0.00	0.00	0.00	0.00	
Fund 7XXX - Unreserved Fund Balance	0.00	0.00	0.00	0.00	0.00	
Fund 7XXX - Fund Balance – Net	0.00	0.00	0.00	0.00	0.00	
Fund 7XXX - Total Liabilities and Fund Balance	0.00	0.00	0.00	396,246.00	-396,246.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Fiduciary Funds						
Total Assets - Fiduciary Funds	0.00	0.00	0.00	396,246.00	-396,246.00	
Total Liabilities - Fiduciary Funds	0.00	0.00	0.00	396,246.00	-396,246.00	
Reserved Fund Balance - Fiduciary Funds	0.00	0.00	0.00	0.00	0.00	
Unreserved Fund Balance - Fiduciary Funds	0.00	0.00	0.00	0.00	0.00	
Fund Balance – Net - Fiduciary Funds	0.00	0.00	0.00	0.00	0.00	
Total Liabilities and Fund Balance - Fiduciary Funds	0.00	0.00	0.00	396,246.00	-396,246.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 8 (Government Assets)						
Fund 8 - Fund Balance – Net	34,608,001.74	34,967,244.15	-359,242.41	34,967,244.00	0.15	See page 32 of audit report
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 81 (Food Service Assets)						
Fund 81 - Fund Balance – Net	341,678.07	584,322.17	-242,644.10	584,322.00	0.17	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 82 (Day Care Assets)						
Fund 82 - Fund Balance – Net	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 84 (Adult Education Assets)						
Fund 84 - Fund Balance – Net	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 8X (Other Proprietary Fund Assets)						
Fund 8X - Fund Balance – Net	341,678.07	584,322.17	-242,644.10	0.00	584,322.17	Program Error

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference Comments
Total Capital Assets					
Total Capital Assets - Fund Balance – Net	35,291,357.88	36,135,888.49	-844,530.61	35,551,566.00	584,322.49 Program Error